



## News Release

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**CORPORATIONS MAY GET EARLY REFUNDS OF ESTIMATED TAXES PAID**

WASHINGTON – The Internal Revenue Service reminded corporate taxpayers that they may claim a quick refund of estimated tax overpayments before they even file their tax return. This could help fiscal year filers whose expected profits were reduced or eliminated by the September 11 terrorist attacks or by other conditions.

Corporations may use Form 4466 to apply for a quick refund after their tax year ends if their overpayment is at least ten percent of their expected tax liability and is \$500 or more.

Corporations must file Form 4466 by the 15th day of the third month after the end of their tax year, and before filing the tax return for the year. For example, a corporation with a tax year ending September 30 could apply for a quick refund from October 1 through December 15.

Form 4466, "Corporation Application for Quick Refund of Overpayment of Estimated Tax," is available through the IRS Web site, [www.irs.gov](http://www.irs.gov), or by calling (toll-free) 1-800-TAX-FORM (1-800-829-3676).

Corporate taxpayers affected by Sept. 11 terrorist attacks may e-mail their tax questions related to that disaster to the IRS at [corp.disaster.relief@irs.gov](mailto:corp.disaster.relief@irs.gov).

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